



State of California  
**Franchise Tax Board**

# **Secure Web Internet File Transfer (SWIFT)**

## **Guide for Nonresident and Real Estate Withholding**

**July 2008**

# Table of Contents

<b>Section 1: Introduction .....</b>	<b>1</b>
Welcome .....	1
Contact Us .....	1
What's New .....	1
<b>Section 2: SWIFT Overview .....</b>	<b>2</b>
What is SWIFT? .....	2
Benefits of Using SWIFT for Nonresident and Real Estate Withholding .....	2
Getting Started .....	2
<b>Section 3: Preparing a Real Estate Withholding SWIFT File .....</b>	<b>3</b>
Creating and Saving a File .....	3
Submitting Payment .....	3
<b>Section 4: Preparing a Nonresident Withholding SWIFT File.....</b>	<b>4</b>
Creating and Saving a File .....	4
Submitting Payment .....	4
<b>Section 5: Entity Entry Instructions.....</b>	<b>5</b>
General Instructions .....	5
ID Number and ID Type .....	5
Address Fields .....	6
Foreign Addresses .....	6
<b>Section 6: Standard Abbreviations.....</b>	<b>7</b>
<b>Section 7: Standard State Abbreviations and Zip Code Ranges.....</b>	<b>9</b>
<b>Section 8: California Counties Listing.....</b>	<b>11</b>
<b>Section 9: Transmitting a Completed SWIFT File.....</b>	<b>12</b>
Overview .....	12
Transmission File Structure.....	12
Receipt Response .....	12
Receipt Example .....	12
<b>Section 10: ACK Response for Real Estate Withholding Files.....</b>	<b>13</b>
Example #1: File Accepted – Balance Due .....	13
Example #2: File Accepted – Warnings and Balance Due .....	14
Example #3: File Rejected – Errors and Warnings .....	16

<b>Section 11: ACK Response for Nonresident Withholding Files .....</b>	<b>18</b>
Example #1: File Accepted – Balance Due .....	18
Example #2: File Accepted – Warnings and Balance Due .....	19
Example #3: File Rejected – Errors and Warnings .....	20
<b>Section 12: Error Codes and Warning Messages .....</b>	<b>22</b>
<b>Section 13: Error Code Descriptions .....</b>	<b>23</b>

## Section 1: Introduction

### Welcome

Thank you for participating in SWIFT for Nonresident and Real Estate Withholding.

This guide contains technical information for you to prepare nonresident and real estate withholding forms for submission through SWIFT, including:

- Data entry procedures
- Error and warning code descriptions
- Suggestions for fixing errors

This guide supplements and contains references to our [SWIFT Transmitter User Guide](#), which contains details about the registration and use of SWIFT.

### Contact Us

For assistance with withholding and SWIFT, contact Withholding Services and Compliance:

- [Electronic Filing Information for Real Estate Withholding Agents](#).
- [Electronic Filing Information for Nonresident Withholding Agents](#).
- Email: [wscs.swift@ftb.ca.gov](mailto:wscs.swift@ftb.ca.gov).
- Within the U.S., call **888.792.4900**.
- Outside the U.S., call 916.845.4900 (not toll free).

For SWIFT technical assistance (user ID and password problems), see [SWIFT frequently asked questions](#), or call 916.845.3778 (not toll-free).

### What's New

**Nonresident Withholding:** Starting August 1, 2008, we are implementing new features for our customers who submit nonresident withholding data to us electronically. As a result of these changes, submitting nonresident withholding is now a paperless process that includes opportunities to correct errors.

**Real Estate Withholding:** We modified the real estate withholding forms to make them easier for our customers. For real estate transactions occurring on or after January 1, 2008, that require withholding, Form 593-B was combined with Form 593, and the withholding agent only completes the new streamlined Form 593 for each escrow.

Instructions in this guide reflect the use of the revised Form 593.

## Section 2: SWIFT Overview

### What is SWIFT?

SWIFT provides a secure method for transferring files to and retrieving files from us. It allows batch transfer of forms quickly and securely via the Internet using HTTPS or FTPS.

We currently use SWIFT for e-filing individual and business entity tax returns.

### Benefits of Using SWIFT for Nonresident and Real Estate Withholding

- **Proof of receipt** – We provide acknowledgement that we received your file.
- **Paperless Processing** – Our customers no longer submit any paper forms to us for processing.
- **Opportunity to correct errors** – Our system performs up-front edits on the file. You will know within 48 hours if the data you submitted contains errors and what the errors are. You will be given time to make corrections. This reduces subsequent contact with withholding agents to fix mistakes.
- **Safe** – We use the latest technology to ensure the security and privacy of all taxpayer data. We receive files via secure Internet transmission using 128-bit Secure Socket Layer encryption.

### Getting Started

Contact us for a user ID and password.

In addition to your SWIFT login credentials, we provide you with two secure mailboxes:

- ToFTB: the place you upload files for us to process.
- FromFTB: where we place files for you to retrieve.

For more information about registering for SWIFT, see the contact information in [Section 1](#).

## Section 3: Preparing a Real Estate Withholding SWIFT File

### Creating and Saving a File

The file you provide to us will contain the same information you complete on [Form 593, Real Estate Withholding Tax Statement](#), for each seller of real estate.

Refer to Sections 5-8 for helpful hints and standard abbreviations used to ensure your data is acceptable.

SWIFT submission must include one file containing the withholding agent and seller information from all Forms 593 for the month as we detail in [Form 1023-R, Real Estate Withholding Electronic Submission Requirements](#).

**File Format** – We accept files in the Comma Delimited (CSV) format. Name the file with the name or business name of the withholding agent (e.g., johnsmithtitleco.csv). **Microsoft Excel users:** save the spreadsheet of Form 593 data in the CSV format when complete.

**Paper Forms** – Real Estate Escrow Persons (REEP) who use SWIFT to send real estate withholding data should not file paper Forms 593 with us. However, you must continue to provide paper Forms 593 to sellers of real estate showing their withholding amounts.

**Due Date** – The due date for the SWIFT file submission and payment is the same as the due date for paper Form 593 and payment, which is the 20th day of the calendar month following the month escrow closes. See FTB [Publication 1016, Real Estate Withholding Guidelines](#), for additional information.

To ensure timely processing, send the file a few business days before the 20<sup>th</sup> of the month.

**Amended Forms** – Do not include amended forms in the electronic file submission. See Form 593 instructions for details on how to submit amended forms.

### Submitting Payment

Once you submit your file and we accept it, send the total withholding payment by:

- Electronic Funds Transfer ([EFT](#)), our preferred method of receiving payments.
- Check with new [Form 593-V, Voucher for Real Estate Withholding Electronic Submission](#).

## Section 4: Preparing a Nonresident Withholding SWIFT File

### Creating and Saving a File

The file you provide to us will contain the same information you complete on [Form 592, Quarterly Nonresident Withholding Statement](#), or [Form 592-F, Foreign Partner or Member Annual Return](#).

Refer to Sections 5-8 for helpful hints and standard abbreviations used to ensure your data is acceptable.

SWIFT submission must include one file containing the withholding agent and payee information from Forms 592 and 592-F as we detail in [Form 1023-S, Nonresident Withholding Electronic Submission Requirements](#).

**File Format** – We accept files in the Comma Delimited (CSV) format. Name the file with the name or business name of the withholding agent (e.g., johnsmithagent.csv). **Microsoft Excel users:** Save the spreadsheet of Form 592 or 592-F data in the CSV format when complete.

**Paper Forms** – Withholding Agents who use SWIFT to send nonresident withholding data should not file paper Forms 592 or 592-F, with us. However, you must continue to provide paper Form 592-B, Nonresident Withholding Tax Statement, to payees showing their withholding amounts.

**Due Date** – The due date for the SWIFT file submission and payment is the same as the due date for paper Forms 592 and 592-F, and payments. See FTB [Publication 1017, Nonresident Withholding Guidelines](#), for additional information.

**Amended Forms** – Do not include amended forms in the electronic file submission. See Form 592 and Form 592-F instructions for details on how to submit amended forms.

### Submitting Payment

Once you submit your file and we accept it, send the total withholding payment by:

- Electronic Funds Transfer ([EFT](#)), our preferred method of receiving payments.
- Check with new Form 592-V, Voucher for Nonresident Withholding Electronic Submission.

## Section 5: Entity Entry Instructions

Use these guidelines for entering Identification (ID) numbers and address information for Forms 593, Forms 592, and Forms 592-F. These guidelines supplement [Form 1023-R, Real Estate Withholding Electronic Submission Requirements](#), and [1023-S, Nonresident Withholding Electronic Submission Requirements](#).

Follow these guidelines to prevent errors in the file, which can result in a rejection of the file for correction, as we discuss in [Section 10](#) and [Section 11](#).

See our website, listed in [Section 1](#), for examples of how to create a Microsoft Excel file.

### General Instructions

- Omit punctuation or symbols, unless specifically allowed.
- Use only these symbols in the Entity and Address fields of the form:
  - If a fraction is part of the street address, enter a forward slash (/).
  - The symbols forward slash (/), hyphen/dash (-) and number (#) are the only special characters allowed in the Address fields.

### ID Number and ID Type

- **Do not enter dashes in the ID number.**
- Social Security Number (SSN)
  - Must contain nine numeric characters.
  - First digit **cannot** be an 8.
- Taxpayer Identification Number (TPID)
  - Must contain nine numeric characters.
  - First digit is 8.
- Individual Taxpayer Identification Number (ITIN)
  - Must contain nine numeric characters.
  - First digit is 9.
- Federal Employer Identification Number (FEIN)
  - Must contain nine numeric characters.
- California Corporation Number (CaCorp)
  - Must contain seven numeric characters.



## Address Fields

- Use Standard Abbreviations we show in [Section 6](#), for the suffix of the street name.
- Apply Standard Abbreviations if the address exceeds the field length. If it is still too long, truncate the address.
- Enter 'PMB' followed by the box number in the Address Line 2 field if the taxpayer has a personal mail box. If the Address Line 2 field has other information, enter the PMB at the end of the Address Line 1 field. Never truncate PMB information.
- Enter supplemental information, such as 'Care of' name or business name, in the Address Line 2 field. Omit the words 'c/o' and 'ATTN.'
- Use the standard two-digit abbreviation for the state or U.S. possession in the State field, as we show in [Section 7](#).

## Foreign Addresses

- Do not make an entry in the State or ZIP Code fields.
- Use specific foreign address rules for the following:
  - Hong Kong - enter 'Hong Kong' in the City field and 'China' in the Country field.
  - Singapore - enter 'Singapore' in both the City and Country fields.
  - Baja California - enter 'Mexico' in the Country field.
  - Canada - enter 'Canada' in the Country field, followed by the province abbreviation, as we show in [Section 7](#).

## Section 6: Standard Abbreviations

Use the following abbreviations for the singular or plural forms of these words.

Name	ABBR	Name	ABBR	Name	ABBR
Air Force Base	AFB	Fort	FT	Point	PT
America(n)	AMER	Freeway	FWY	Post Office	PO
And/&	/	Garden	GDN	Presidio	PRES
Annex	ANX	Gateway	GTWY	Private Mail Box	PMB
Apartment Apartamento	APT	Grove	GRV	Ranch Rancho	RNCH
Associates Association	ASSOC	Headquarters	HQ	River	RIV
Avenue Avenida	AV	Heights	HTS	Road	RD
Bank	BK	Highland	HGLD	Room	RM
Battalion	BTN	Highway	HWY	Rural Route	RR
Battery	BTRY	Hospital	HOSP	Saint/Sainte	ST
Beach	BCH	Hotel	HTL	San/Santo	SN
Boulevard	BL	Incorporated	INC	School	SCH
Box	BX	Industry	IND	Service	SERV
Branch	BR	International	INTL	South	S
Broadway	BRDWY	Island/Isle	IS	Southeast	SE
Building	BLDG	Junction	JCT	Southwest	SW
California	CALIF	Lake	LK	Space	SP
Caminita	CMNTA	Lane	LN	Space Flight Center	SFC
Caminito	CMNTO	Lodge	LDG	Spring	SPG
Camino	CMNO	Loop	LP	Squadron	SQD
Canyon	CYN	Lower	LWR	Square	SQ
Causeway	CSWY	Management	MGMT	Station	STA

<b>Name</b>	<b>ABBR</b>	<b>Name</b>	<b>ABBR</b>	<b>Name</b>	<b>ABBR</b>
Center	CTR	Manor	MNR	Street	ST
Central	CTL	Martin Luther King (JR)	M L KING	Suite	STE
Circle	CIR	Marine Corps Air Station	MCAS	Taxpayer Unknown	TAXPAYER UNKNWN
City	CY	Medical	MED	Terminal	TERM
Coast	CST	Memorial	MEM	Terrace	TER
College	CLG	Mission	MSN	Track	TRAK
Community	COMM	Mobile	MBL	Trail	TRL
Commonwealth	CMNWLTH	Motel	MTL	Trailer	TRLR
Company	CO	Mount	MT	Trust	TR
Convalescent	CONV	Mountain	MTN	Unit/Union	UN
Corporation	CORP	National	NAT	University	UNIV
Country	CNTRY	Naval	NAV	Upper	UPR
County	CNTY	Naval Air Base	NAB	Valley	VLV
Court	CT	Naval Air Station	NAS	Verdes	VRD
Crossing	XING	North	N	View	VW
Department	DEPT	Northeast	NE	Villa/Ville	VL
Division/Divide	DV	Northwest	NW	Village	VLG
Drive	DR	Number/#	NO	Vista	VIS
East	E	Pacific	PAC	Walk	WK
Estate	EST	Park	PK	Walkway	WKWY
Expressway	EXPY	Parkway	PKY	Way	WY
Flat	FLT	Place	PL	West Terminal	W TERM
Floor	FL	Plaza	PLZ		

## Section 7: Standard State Abbreviations and Zip Code Ranges

Use the following abbreviations and ranges for states and zip codes.

State	ABBR	ZIP Code	State	ABBR	ZIP Code
Alabama	AL	350-369	Montana	MT	590-599
Alaska	AK	995-999	Nebraska	NE	680-693
Arizona	AZ	850-865	Nevada	NV	889-898
Arkansas	AR	716-729	New Hampshire	NH	030-038
California	CA	900-962	New Jersey	NJ	070-089
Colorado	CO	800-816	New Mexico	NM	870-884
Connecticut	CT	060-069	New York	NY	004, 005, 06390, 100-149
Delaware	DE	197-199	North Carolina	NC	270-289
District of Columbia	DC	200-205, 20799	North Dakota	ND	580-588
Florida	FL	320-349	Ohio	OH	430-459
Georgia	GA	300-319, 398-399	Oklahoma	OK	730-731, 734-749
Hawaii	HI	967-968	Oregon	OR	970-979
Idaho	ID	832-838	Pennsylvania	PA	150-196
Illinois	IL	600-629	Rhode Island	RI	028-029
Indiana	IN	460-479	South Carolina	SC	290-299
Iowa	IA	500-528	South Dakota	SD	570-577
Kansas	KS	660-679	Tennessee	TN	370-385
Kentucky	KY	400-427	Texas	TX	733, 73949, 750- 799, 885
Louisiana	LA	700-714	Utah	UT	840-847
Maine	ME	039-049	Vermont	VT	050-054, 056-059
Maryland	MD	20331, 20335-219	Virginia	VA	20040-201nn, 20301, 20370, 220-246
Massachusetts	MA	010-027, 055n	Washington	WA	980-994
Michigan	MI	480-499	West Virginia	WV	247-268
Minnesota	MN	550-567	Wisconsin	WI	49936, 530-549
Mississippi	MS	386-397, 71233	Wyoming	WY	820-831
Missouri	MO	630-658			

<b>Overseas Military Addresses (APO or FPO)</b>	<b>ABBR</b>	<b>ZIP Code</b>		<b>Canadian Provinces</b>	<b>ABBR</b>
Europe, Middle East, Africa, and Canada	AA	340nn		Alberta	AB
Americas (other than Canada)	AE	090-098		British Columbia	BC
Pacific	AP	962-66 98700		Manitoba	MB
<b>United States Possessions</b>	<b>ABBR</b>	<b>ZIP Code</b>		New Brunswick	NB
				Newfoundland	NF
American Samoa	AS	96799		Northwest Territories	NT
Federated States of Micronesia	FM	96941- 96944		Nova Scotia	NS
Guam	GU	969		Nunavut	NU
Marshall Islands	MH	96960, 96970		Ontario	ON
Northern Mariana Island	MP	96950- 96952		Prince Edward Island	PE
Palau	PW	96940		Quebec	QC
Puerto Rico	PR	006-007,009		Saskatchewan	SK
Virgin Islands	VI	008		Yukon Territories	YT

## Section 8: California Counties Listing

Spell the following counties correctly when identifying real property transferred at escrow:

Alameda	Marin	San Mateo
Alpine	Mariposa	Santa Barbara
Amador	Mendocino	Santa Clara
Butte	Merced	Santa Cruz
Calaveras	Modoc	Shasta
Colusa	Mono	Sierra
Contra Costa	Monterey	Siskiyou
Del Norte	Napa	Solano
El Dorado	Nevada	Sonoma
Fresno	Orange	Stanislaus
Glenn	Placer	Sutter
Humboldt	Plumas	Tehama
Imperial	Riverside	Trinity
Inyo	Sacramento	Tulare
Kern	San Benito	Tuolumne
Kings	San Bernardino	Ventura
Lake	San Diego	Yolo
Lassen	San Francisco	Yuba
Los Angeles	San Joaquin	
Madera	San Luis Obispo	

## Section 9: Transmitting a Completed SWIFT File

### Overview

After you create a file, it is ready to be transmitted to us. Use your secure SWIFT mailboxes to do this. You must have your user ID and password as we discuss in [Section 2](#).

Refer to pages 6 -13 of the [SWIFT Transmitter User Guide](#) for details about logging in and transmitting files.

### Transmission File Structure

As we discuss in [Section 3](#), we accept files in the Comma Delimited (CSV) format. Name the file with the name or business name of the withholding agent (e.g., johnsmithtitleco.csv).

**Microsoft Excel users:** Save the spreadsheet of Form 592, Form 592-F, or Form 593 data in the CSV format when complete.

### Receipt Response

Once you send the SWIFT file to us using your 'ToFTB' mailbox, you receive a receipt in your 'FromFTB' mailbox. The receipt contains your user ID, date and time the file arrived, and a serial number for reference purposes.

Once we provide your receipt, we begin a series of pre-processing edits on the data to ensure the file meets specifications. As we describe below, you receive an Acknowledgement (ACK) when the file has been pre-processed.

Refer to page 15 of the [SWIFT Transmitter User Guide](#) for details about logging in and retrieving your receipt.

The following example shows the content of the Receipt text (.txt) file you receive:

### Receipt Example

```
Transmission ID: wsjohnsmithtitleco
Arrival TimeStamp: 02/27/08, 14:31:37 PST
FTB Serial #: 30800002
[*Please allow FTB 48 hours to process your transmission and provide you an
'Acknowledgement' of its results]
```

## Section 10: ACK Response for Real Estate Withholding Files

Once we pre-process the file that allows us to check the file content by running up-front edits, you receive an ACK in your 'FromFTB' mailbox detailing the specifics of the file. In addition, the ACK notifies you of errors, warnings, and the balance due for the file.

The following examples show the types and content of the ACK text (.txt) files you may receive.

See [Section 12](#) for warning code details and instructions for correcting errors.

### Example #1: File Accepted – Balance Due

In this example, the file is accepted and we provide you a balance due based upon the total amount of withholding from the Form 593 data in your file.

```
ACKNOWLEDGEMENT DATE: 08/24/2007 10:31:31 AM
FILE NAME: wsjohnsmithtitleco.johnsmithtitleco.5022221.csv
SWIFT ID: wsjohnsmithtitleco
ACCEPTED: The file you submitted has been ACCEPTED for processing.
BALANCE DUE: The total real estate withholding payment due for this file is $x,xxx.
Please contact FTB at 888.792.4900 if this amount does not match your records.
Reminder: Real estate withholding payments are due the 20th of the month following
the month the escrow closes.
```

The example above is broken down as follows:

The first section contains details about the processing of your file:

```
ACKNOWLEDGEMENT DATE: 08/24/2007 10:31:31 AM
FILE NAME: wsjohnsmithtitleco.johnsmithtitleco.5022221.csv
SWIFT ID: wsjohnsmithtitleco
```

The second section contains the balance due calculated from your file: (be sure to compare our calculation with your records):

```
ACCEPTED: The file you submitted has been ACCEPTED for processing.
BALANCE DUE: The total real estate withholding payment due for this file is
$x,xxx. Please contact FTB at 888.792.4900 if this amount does not match
your records.
Reminder: Real estate withholding payments are due the 20th of the month
following the month the escrow closes.
```



## Example #2: File Accepted – Warnings and Balance Due

In this example, the file is accepted and we provide you a balance due based upon the total amount of withholding from the Form 593 data in your file.

However, we also provide informational warnings that certain information was not completed correctly. We still accepted the file and changes are not required, but you may contact us if you disagree with our modifications.

See [Section 12](#) for warning code details and instructions for correcting errors.

PROCESSING DATE: 08/24/2007 10:31:31 AM  
FILE NAME: wsjanedoetitleco.janedoetitleco.1340030.csv  
SWIFT ID: wsjanedoetitleco  
ACCEPTED WITH WARNINGS: The file you submitted has been ACCEPTED for processing. The file contained incomplete information. Refer to your SWIFT Guide for Nonresident and Real Estate Withholding Publication for assistance. Contact FTB at **888.792.4900** to correct any changes we made to the file.  
BALANCE DUE: The total real estate withholding payment due for this file is \$x,xxx. Please contact FTB at **888.792.4900** if this amount does not match your records.  
Reminder: Real estate withholding payments are due the 20th of the month following the month the escrow closes.  
WARNINGS:  
(row#,col#): ErrorCode: ErrorType: ColumnName: Message  
(4,3):322 WARNING:ID Number:The field 'ID Number' is empty, so the value of the 'ID Type' field [FEIN] will be ignored.  
(4,2):221:WARNING:Tax Year:The required field value is empty. The 'Tax Year' value of [2007] will be inferred from the 'Closing Date.'  
(3,10):1022:WARNING:ID Number:The field 'Spouse/RDP ID Number' is empty, so the value of the 'Spouse/RDP ID Type' field [SSN] will be ignored.

The example above is broken down as follows:

The first section contains details about the processing of your file:

PROCESSING DATE: 08/24/2007 10:31:31 AM  
FILE NAME: wsjanedoetitleco.janedoetitleco.1340030.csv  
SWIFT ID: wsjanedoetitleco

The second section contains warning information and the balance due calculated from your file (be sure to compare our calculation with your records):

ACCEPTED WITH WARNINGS: The file you submitted has been ACCEPTED for processing. The file contained incomplete information. Refer to your SWIFT Guide for Nonresident and Real Estate Withholding Publication for assistance. Contact FTB at **888.792.4900** to correct any changes we made to the file.

BALANCE DUE: The total real estate withholding payment due for this file is \$x,xxx. Please contact FTB at **888.792.4900** if this amount does not match your records.

Reminder: Real estate withholding payments are due the 20th of the month following the month the escrow closes.

Warnings: the Informational Header tells you how to find the errors in your file by row and column with the following format:

(row#,col#): ErrorCode: ErrorType: ColumnName: Message

Following this header are the warnings that apply to your submitted file:

(4,3):322:WARNING:ID Number:The field 'ID Number' is empty, so the value of the 'ID Type' field [FEIN] will be ignored.

(4,2):221:WARNING:Tax Year:The required field value is empty. The 'Tax Year' value of [2007] will be inferred from the 'Closing Date.'

(3,10):1022:WARNING:ID Number:The field 'Spouse/RDP ID Number' is empty, so the value of the 'Spouse/RDP ID Type' field [SSN] will be ignored.

### Example #3: File Rejected – Errors and Warnings

In this example, the file is rejected because we found errors with the data you provided.

**The errors must be corrected and the file resubmitted.** The file is not considered complete until we send an ACK with an acceptance. The file may also contain warnings that you should review prior to resubmitting the file.

See [Section 12](#) for error and warning code details and instructions for correcting errors.

PROCESSING DATE: 08/24/2007 10:31:31 AM  
FILE NAME: wsjanedoetitleco.janedoetitleco.5265744.csv  
SWIFT ID: wsjanedoetitleco  
ERROR FOUND: The file you submitted contains errors. Please correct the errors listed below and resubmit the file.  
WARNINGS: The file also contained incomplete information. Please review the warnings below and correct any changes we suggested.  
This file is not considered complete until we issue an Acknowledgement that the file has been accepted. Refer to your SWIFT Guide for Nonresident and Real Estate Withholding Publication for assistance, or contact FTB at **888.792.4900**.  
ERRORS:  
(row#,col#): ErrorCode: ErrorType: ColumnName: Message  
(2,4):12:ERROR:ID Type:The required field is empty.  
(2,3):12:ERROR:ID Number:The required field is empty.  
(2,5):522:ERROR:First Name:Neither Individual or Other name fields were provided.  
WARNINGS:  
(row#,col#):ErrorCode:ErrorType:ColumnName:Message  
(5,3):322:WARNING:ID Number:The field 'ID Number' is empty, so the value of the 'ID Type' field [SSN] will be ignored.

The example above is broken down as follows:

The first section contains details about the processing of your file:

PROCESSING DATE: 08/24/2007 10:31:31 AM  
FILE NAME: wsjanedoetitleco.janedoetitleco.5265744.csv  
SWIFT ID: wsjanedoetitleco

The second section contains error and warning information for your file:

ERROR FOUND: The file you submitted contains errors. Please correct the errors listed below and resubmit the file.  
WARNINGS: The file also contained incomplete information. Please review the warnings below and correct any changes we suggested.  
This file is not considered complete until we issue an Acknowledgement that the file has been accepted. Refer to your SWIFT Guide for Nonresident and Real Estate Withholding Publication for assistance, or contact FTB at **888.792.4900**.

Errors and Warnings: the Informational Header tells you how to find the errors in your file by row and column with the following format:

(row#,col#): ErrorCode: ErrorType: ColumnName: Message
--

Following this header are the errors and warnings that apply to your submitted file:

(2,4): 12: ERROR: ID Type: The required field is empty.
(2,3):12:ERROR:ID Number:The required field is empty.
(2,5):522:ERROR:First Name:Neither Individual or Other name fields were provided.
(5,3):322:WARNING:ID Number:The field 'ID Number' is empty, so the value of the 'ID Type' field [SSN] will be ignored.

## Section 11: ACK Response for Nonresident Withholding Files

Once we pre-process the file that allows us to check the file content by running up-front edits, you receive an ACK in your 'FromFTB' mailbox detailing the specifics of the file. In addition, the ACK notifies you of errors, warnings, and the balance due for the file.

The following examples show the types and content of the ACK text (.txt) files you may receive.

See [Section 12](#) for warning code details and instructions for correcting errors.

### Example #1: File Accepted – Balance Due

In this example, the file is accepted and we provide you a balance due based upon the total amount of withholding from the Form 592 or Form 592-F data in your file as compared to our records:

ACKNOWLEDGEMENT DATE: 08/24/2007 10:31:31 AM  
FILE NAME: wsjohnsmithagent.johnsmithagent.5022221.csv  
SWIFT ID: wsjohnsmithagent  
ACCEPTED: The file you submitted has been ACCEPTED for processing.  
IMPORTANT MESSAGE: The total tax year credits of \$x,xxx in the 'Amount Withheld by Another Entity' and 'Prior Payments' and/or 'Foreign Prior Year Credit' fields do not match our records of \$x,xxx, and the Balance Due or Overpayment for this file will be adjusted according to our records.  
BALANCE DUE: The total nonresident withholding payment due for this file is \$x,xxx. Please contact FTB at **888.792.4900** if this amount does not match your records.

The example above is broken down as follows:

The first section contains details about the processing of your file:

ACKNOWLEDGEMENT DATE: 08/24/2007 10:31:31 AM  
FILE NAME: wsjohnsmithagent.johnsmithagent.5022221.csv  
SWIFT ID: wsjohnsmithagent

The second section contains the balance due calculated based upon a comparison of your file to our records (be sure to compare our calculation with your records):

Note: The IMPORTANT MESSAGE may not be applicable to every file we process. However, this message lets you know of any discrepancies that may occur between our records and any tax year credits you reported in your file. The Balance Due or Overpayment for your file will be adjusted based upon our records.

ACCEPTED: The file you submitted has been ACCEPTED for processing.  
IMPORTANT MESSAGE: The total tax year credits of \$x,xxx, in the 'Amount Withheld by Another Entity' and 'Prior Payments' and/or 'Foreign Prior Year Credit' fields do not match our records of \$x,xxx, and the Balance Due or Overpayment for this file will be adjusted according to our records.  
BALANCE DUE: The total nonresident withholding payment due for this file is \$x,xxx. Please contact FTB at **888.792.4900** if this amount does not match your records.

## Example #2: File Accepted – Warnings and Balance Due

In this example, the file is accepted and we provide you a balance due based upon the total amount of withholding from the Form 592 or Form 592-F data in your file.

However, we also provide informational warnings that certain information was not completed correctly. We still accepted the file and changes are not required, but you may contact us if you disagree with our modifications.

See [Section 12](#) for warning code details and instructions for correcting errors.

PROCESSING DATE: 08/24/2007 10:31:31 AM  
FILE NAME: wsjanedoeagent.janedoeagent.1340030.csv  
SWIFT ID: wsjanedoeagent  
ACCEPTED WITH WARNINGS: The file you submitted has been ACCEPTED for processing. The file contained incomplete information. Refer to your SWIFT Guide for Nonresident or Real Estate Withholding Publication for assistance. Contact FTB at **888.792.4900** to correct any changes we made to the file.  
BALANCE DUE: The total nonresident withholding payment due for this file is \$x,xxx. Please contact FTB at **888.792.4900** if this amount does not match your records.  
IMPORTANT MESSAGE: The total tax year credits of \$x,xxx in the 'Amount Withheld by Another Entity' and 'Prior Payments' and/or 'Foreign Prior Year Credit' fields do not match our records of \$x,xxx, and the Balance Due or Overpayment for this file will be adjusted according to our records.  
WARNINGS:  
(row#,col#): ErrorCode: ErrorType: ColumnName: Message  
(4,3):322:WARNING:ID Number:The field 'ID Number' is empty, so the value of the 'ID Type' field [FEIN] will be ignored.

The example above is broken down as follows:

The first section contains details about the processing of your file:

PROCESSING DATE: 08/24/2007 10:31:31 AM  
FILE NAME: wsjanedoeagent.janedoeagent.1340030.csv  
SWIFT ID: wsjanedoeagent

The second section contains warning information and the balance due calculated from your file (be sure to compare our calculation with your records):

ACCEPTED WITH WARNINGS: The file you submitted has been ACCEPTED for processing. The file contained incomplete information. Refer to your SWIFT Guide for Nonresident and Real Estate Withholding Publication for assistance. Contact FTB at **888.792.4900** to correct any changes we made to the file.  
IMPORTANT MESSAGE: The total tax year credits of \$x,xxx in the 'Amount Withheld by Another Entity' and 'Prior Payments' and/or 'Foreign Prior Year Credit' fields do not match our records of \$x,xxx, and the Balance Due or Overpayment for this file will be adjusted according to our records.

BALANCE DUE: The total nonresident withholding payment due for this file is \$x,xxx. Please contact FTB at 888.792.4900 if this amount does not match your records.

Warnings: the Informational Header tells you how to find the errors in your file by row and column with the following format:

(row#,col#): ErrorCode: ErrorType: ColumnName: Message

Following this header are the warnings that apply to your submitted file:

(4,3): 322: WARNING: ID Number: The field 'ID Number' is empty, so the value of the 'ID Type' field [FEIN] will be ignored.

### Example #3: File Rejected – Errors and Warnings

In this example, the file is rejected because we found errors with the data you provided.

**The errors must be corrected and the file resubmitted.** The file is not considered complete until we send an ACK with an acceptance. The file may also contain warnings that you should review prior to resubmitting the file.

See [Section 12](#) for error and warning code details and instructions for correcting errors.

PROCESSING DATE: 08/24/2007 10:31:31 AM

FILE NAME: wsjanedoeagent.janedoeagent.5265744.csv

SWIFT ID: wsjanedoeagent

ERROR FOUND: The file you submitted contains errors. Please correct the errors listed below and resubmit the file.

WARNINGS: The file also contained incomplete information. Please review the warnings below and correct any changes we suggested.

This file is not considered complete until we issue an Acknowledgement that the file has been accepted. Refer to your SWIFT Guide for Nonresident and Real Estate Withholding Publication for assistance or contact FTB at 888.792.4900.

ERRORS:

(row#,col#): ErrorCode: ErrorType: ColumnName: Message

(2,4):12:ERROR:ID Type:The required field is empty.

(2,3):12:ERROR:ID Number:The required field is empty.

(2,5):522:ERROR:First Name:Neither Individual or Other name fields were provided.

WARNINGS:

(row#,col#):ErrorCode:ErrorType:ColumnName:Message

(5,3):322:WARNING:ID Number:The field 'ID Number' is empty, so the value of the 'ID Type' field [SSN] will be ignored.

The example above is broken down as follows:

The first section contains details about the processing of your file:

PROCESSING DATE: 08/24/2007 10:31:31 AM FILE NAME: wsjanedoeagent.janedoeagent.5265744.csv SWIFT ID: wsjanedoeagent
---

The second section contains error and warning information for your file:

ERROR FOUND: The file you submitted contains errors. Please correct the errors listed below and resubmit the file.  WARNINGS: The file also contained incomplete information. Please review the warnings below and correct any changes we suggested.  This file is not considered complete until we issue an Acknowledgement that the file has been accepted. Refer to your SWIFT Guide for Nonresident and Real Estate Withholding Publication for assistance, or contact FTB at <b>888.792.4900</b> .
---

Errors and Warnings: the Informational Header tells you how to find the errors in your file by row and column with the following format:

(row#,col#): ErrorCode: ErrorType: ColumnName: Message
--

Following this header are the errors and warnings that apply to your submitted file:

(2,4) 12:ERROR:ID Type:The required field is empty. (2,3):12:ERROR:ID Number:The required field is empty. (2,5):522:ERROR:First Name:Neither Individual or Other name fields were provided. (5,3):322:WARNING:ID Number:The field 'ID Number' is empty, so the value of the 'ID Type' field [SSN] will be ignored.
---



## Section 12: Error Codes and Warning Messages

Each ACK contains specific information to help you determine where an error occurred in the file submitted. It includes data that defines the row and column number of your file, error code, type of error, and error message.

To help avoid rejected files, review the following list of error codes and warning messages. The list also contains details of how to correct errors we identified in your ACK.

Once you correct any errors, resubmit the entire file to us using your SWIFT account as we describe in [Section 9](#). We will not consider your file complete and filed until we send an ACK with an acceptance of your file.

**Note:** Warning messages provide additional information that certain fields in the file were not completed correctly. It is not necessary to correct all warning messages in order to receive an ACK with an acceptance of your file. However, review the warning messages you receive. We may still accept the file and changes may not be required, but you should contact us if you disagree with our modifications.

## Section 13: Error Code Descriptions

When reviewing and correcting Error and Warning messages, refer to [Form 1023-R, Real Estate Withholding Electronic Submission Requirements](#), and [1023-S, Nonresident Withholding Electronic Submission Requirements](#), for details regarding the format of the data required in the file.

Example: Your ACK will contain the layout below as we show in [Section 10](#) or [Section 11](#) to help you locate the errors in your file.

(row#,col#):	ErrorCode	ErrorType	ColumnName	Message
(2,4):	12:	ERROR:	ID Type:	The required field is empty.
(4,3):	322:	WARNING:	ID Number:	The field 'ID Number' is empty, so the value of the 'ID Type' field [FEIN] will be ignored.

### Note:

- You must fix ERRORS before we accept the file for processing.
- WARNINGS contain information for you to review. Contact us if you disagree with a modification.
- [...] in the Message denotes information that FTB will complete with data from the file you submitted.

Error Code	Type	Message	Correction Needed
1	WARNING	<p>The field value [...] does not meet the field specification length of [...] and has been truncated to [...].</p> <p><b>Example:</b> The field value [rumplestilskin] does not meet the field specification length of [11] and has been truncated to [rumplestils].</p>	Certain fields have specifications as we show on Forms 1023-R or 1023-S. In this example, the 'First Name' field value should not exceed 11 characters. We shortened the field value to the required maximum characters.

Error Code	Type	Message	Correction Needed
2	ERROR	<p>The field value [...] does not meet the field specification format.</p> <p><b>Example:</b> The field value [john7] does not meet the field specification format.</p>	<p>Certain fields have specifications as we show on Form 1023-R, or on Form 1023-S. In this example, the 'First Name' field value must be alpha only. Correct the data as appropriate (ex. John).</p>
3	ERROR	<p>The field value [...] does not meet the field specification. Please check the field length and format.</p> <p><b>Example:</b> The field value [20088] does not meet the field specification. Please check the field length and format.</p>	<p>Certain fields have specifications as we show on Form 1023-R, or on Form 1023-S. In this example, the 'Tax Year' field must not be more than 4 characters. Correct the entry as appropriate (ex. 2008).</p>
4	WARNING	<p>The field value [...] is not in the list of accepted values, and will be ignored. Please check the list of accepted values.</p> <p><b>Example:</b> The field value [XX] is not in the list of accepted values, and will be ignored. Please check the list of accepted values.</p>	<p>Certain fields have specific allowed values as we show in Sections 6-8, on <a href="#">Form 1023-R</a>, or on <a href="#">Form 1023-S</a>. In this example, the 'State' field has data (XX) that is not recognized as a state.</p> <p>Check your entry against acceptable state values in <a href="#">Section 7</a> (CA, etc).</p>
5	WARNING	<p>The field value [...] is not in the list of accepted values, so the default value of [...] will be used instead. Please check the list of accepted values.</p> <p><b>Example:</b> The field value [slipper] is not in the list of accepted values, so the default value of [sale] will be used instead. Please check the list of accepted values.</p>	<p>Certain fields have specific allowed values as we show in Sections 6-8, on <a href="#">Form 1023-R</a>, or on <a href="#">Form 1023-S</a>. In this example, the 'Transaction Type' field has data (slipper) that is not recognized.</p> <p>Check your entry against the acceptable transaction type values (sale, boot, exchange, or installment) or on <a href="#">Form 1023-R</a>.</p>

Error Code	Type	Message	Correction Needed
6	WARNING	<p>The field value [...] is not in the list of accepted values, but the value [...] appears similar and will be used instead. Please check the list of accepted values.</p> <p><b>Real Estate Example:</b> The field value [Sn Diego] is not in the list of accepted values, but the value [San Diego] appears similar and will be used instead. Please check the list of accepted values.</p> <p><b>Nonresident Example:</b> The field value [Trst] is not in the list of accepted values, but the value [Trust] appears similar and will be used instead. Please check the list of accepted values.</p>	<p>Certain fields have specific allowed values as we show in Sections 6-8, on <a href="#">Form 1023-R</a>, or <a href="#">Form 1023-S</a>. In the real estate example, the 'County' field has data [Sn Diego] that is not recognized as a county. In the nonresident example, the 'Income Type' field has data [Trst] that is not recognized as an income type.</p> <p>Check your entry against the acceptable county values as we show in <a href="#">Section 8</a>, or the acceptable income type values as we show on <a href="#">Form 1023-S</a>.</p>
11	WARNING	<p>The field is empty. Applying the default value [...].</p> <p><b>Example:</b> The field value is empty. Applying the default value of [Sale].</p>	<p>Certain fields have specific allowed values as we show in Sections 6-8, on <a href="#">Form 1023-R</a>. In this example, the 'Transaction Type' field has no data.</p> <p>Check your entry against the acceptable transaction type values on <a href="#">Form 1023-R</a>: Sale, Installment, Boot, or Exchange.</p>
12	ERROR	The required field is empty.	You may get this message if a field is empty and we are unable to apply a default value. For example, the 'ID Number' field is a required field for the withholding agent information. To correct the file, add the ID number to the file.
90	ERROR	<p><b>Real Estate:</b> The number of columns in the file, [...], is less than the 30 required columns.</p> <p><b>Nonresident:</b> The number of columns in the file, [...], is less than the 28 required columns.</p>	Verify the file has all the required columns of data. Add the appropriate column(s) and data.

Error Code	Type	Message	Correction Needed
		<p><b>Real Estate Example::</b> The number of columns in the file, [25] is less than the 30 required columns.</p> <p><b>Nonresident Example:</b> The number of columns in the file, [25], is less than the 28 required columns.</p>	
91	ERROR	<p><b>Real Estate:</b> The number of columns in the file, [...], is greater than the 30 required columns.</p> <p><b>Nonresident:</b> The number of columns in the file, [...], is greater than the 28 required columns.</p> <p><b>Real Estate Example:</b> The number of columns in the file, [33], is greater than the 30 required columns.</p> <p><b>Nonresident Example:</b> The number of columns in the file, [33], is greater than the 28 required columns.</p>	Verify the file has all the required columns of data. Remove any excess column(s), including hidden columns.
92	ERROR	Unexpected data was entered on the Withholding Agent line. Enter tax form data beginning at line 3 of the file.	Verify the Withholding Agent line does not contain information in any of the fields related to a seller of real estate or payee that received nonresident income (e.g., Parcel Number, Closing Date, Income Type, etc.). Remove any of this data.
93	ERROR	<p>The column header [...] is different from the expected column header [...].</p> <p><b>Example:</b> The column header [ID] is different from the expected column header [ID Type].</p>	Change the name of the identified column to match the column name on <a href="#">Form 1023-R</a> , or <a href="#">Form 1023-S</a> . In this example, change the column name to 'ID Type.'
94	ERROR	Not enough data was submitted for processing. The file must contain one row of Withhold Agent data and a minimum of one row of Taxpayer data.	Add the necessary withholding agent data and/or at least one row of taxpayer data.

Error Code	Type	Message	Correction Needed
95	ERROR	The file does not contain any data.	Add the necessary withholding agent data and at least one row of real estate seller data or nonresident payee data.
96	ERROR	<p>The balance due amount of [...] exceeds 9,999,999,999.99. Please check the values of the field 'Amount Withheld.'</p> <p><b>Example:</b> The balance due amount of [10,000,000,000.00] exceeds 9,999,999,999.99. Please check the values of the field 'Amount Withheld.'</p>	Verify that all the values in the 'Amount Withheld' field match the actual amounts withheld during each real estate transaction.

Error Code	Type	Field	Message	Correction Needed
221	WARNING	Tax Year	<p>The required field value is empty. The 'Tax Year' value of [...] will be inferred from the 'Closing Date.'</p> <p><b>Example:</b> The required field value is empty. The 'Tax Year' value of [2008] will be inferred from the 'Closing Date.'</p>	Make sure the 'Tax Year' is the same as the year of the 'Closing Date' for all sellers listed in the file.
222	WARNING	Tax Year	<p>The required field value is empty. The 'Tax Year' value of [...] will be inferred from the first Tax Year record.</p> <p><b>Example:</b> The required field value is empty. The 'Tax Year' value of [2008] will be inferred from the first Tax Year record.</p>	Make sure the 'Tax Year' is the same for all payees listed in the file.
251	ERROR	Tax Year	<p>The field value [...] is not consistent with prior records that indicate a 'Tax Year' of [...].</p> <p><b>Example:</b> The field value [2007] is not consistent with prior records that indicate a 'Tax Year' of [2008].</p>	Change the 'Tax Year' to the correct year for all sellers or payees listed in the file.
252	WARNING	Tax Year	<p>The field value [...] is invalid, so the value of the 'Tax Year' field will be changed from [...] to [...].</p> <p><b>Example:</b> The field value [200B] is invalid, so the value of the 'Tax Year' field will be changed from [200B] to [2008].</p>	<p>The 'Tax Year' must be formatted as we show on <a href="#">Form 1023-S</a>.</p> <p>Check your entry against the acceptable format as we show on <a href="#">Form 1023-S</a>.</p>

Error Code	Type	Field	Message	Correction Needed
321	WARNING	ID Number	<p>The field 'ID Number' is invalid, so the value of the 'ID Type' field will be changed from [...] to [...].</p> <p><b>Example:</b> The field 'ID Number' is invalid, so the value of the 'ID Type' field will be changed from [SSN] to [Unknown].</p>	Include a valid ID Number to have a valid ID Type.
322	WARNING	ID Number	<p>The field 'ID Number' is empty, so the value of the 'ID Type' field [...] will be ignored.</p> <p><b>Example:</b> The field 'ID Number' is empty, so the value of the 'ID Type' field [SSN] will be ignored.</p>	Include a valid ID Number to have a valid ID Type.
521	ERROR	First Name	Both Individual and Other name fields were provided.	The file must contain data in only Individual or Other name fields, but not both. Check the names and delete one or the other.
522	ERROR	First Name	Neither Individual nor Other name fields were provided.	The file must contain either an Individual or Other name. Add the names of the withholding agent and/or seller(s)/payee(s) as appropriate.
523	ERROR	First Name	The field 'First Name' cannot be empty when an individual name is inferred.	If the file contains 'Last Name' data for the seller, payee, or withholding agent, then the file must contain 'First Name' data for the same seller, payee, or withholding agent. Add the first name as appropriate.



Error Code	Type	Field	Message	Correction Needed
524	ERROR	First Name	The field 'Last Name' cannot be empty when an individual name is inferred.	If the file contains 'First Name' data for the seller, payee, or withholding agent, then the file must contain 'Last Name' data for the same seller, payee, or withholding agent. Add the last name as appropriate.
525	WARNING	First Name	The field 'Other Name Line 1' was empty, but the field 'Other Name Line 2' contained a value.	The 'Other Name Line 2' field is generally used if the name doesn't fit in 'Other Name Line 1.' Be sure to start the name in 'Other Name Line 1.'
526	WARNING	ID Type	The field 'ID Type' should not be CaCorp or FEIN when an individual name is inferred.	If the file contains 'First Name' or 'Last Name' data for the seller, payee, or withholding agent, then the 'ID Type' must be SSN, TPID, or ITIN.
527	WARNING	ID Type	The field 'ID Type' should be CaCorp or FEIN when an other name is inferred.	If the file contains 'Other Name Line 1' or 'Other Name Line 2' data for the seller, payee, or withholding agent, then the 'ID Type' must be CaCorp or FEIN.
528	WARNING	ID Type	The field 'ID Type' should not be SSN when the name infers a Trust.	If the data in the 'Other Name Line 1' or 'Other Name Line 2' infers a Trust (i.e., the word 'trust' is in the name), then the 'ID Type' must be a FEIN.
1021	WARNING	Spouse/RDP ID Number	<p>The field 'Spouse/RDP ID Number' is invalid, so the value of the 'ID Type' field will be changed from [...] to [...].</p> <p><b>Example:</b> The field 'Spouse/RDP ID Number' is invalid, so the value of the 'ID Type' field will be changed from [SSN] to [Unknown].</p>	Include a valid ID Number to have a valid ID Type.

Error Code	Type	Field	Message	Correction Needed
1022	WARNING	Spouse/RDP ID Number	<p>The field 'Spouse/RDP ID Number' is empty, so the value of the 'Spouse/RDP ID Type' field [...] will be ignored.</p> <p><b>Example:</b> The field 'Spouse/RDP ID Number' is empty, so the value of the 'Spouse/RDP ID Type' field [SSN] will be ignored.</p>	Include a valid ID Number to have a valid ID Type.
1223	ERROR	Spouse/RDP First Name	The field 'Spouse/RDP First Name' cannot be empty when the 'Spouse/RDP Last Name' field has a value.	If the file contains 'Spouse/RDP First Name' data for the seller, then the file must contain 'Spouse/RDP Last Name' data for the same seller. Add the first name of the Spouse/RDP in the 'Spouse/RDP First Name' field.
1224	ERROR	Spouse/RDP First Name	The field 'Spouse/RDP Last Name' cannot be empty when the 'Spouse/RDP First Name' field has a value.	If the file contains 'Spouse/RDP Last Name' data for the seller, then the file must contain 'Spouse/RDP Last Name' data for the same seller. Add the last name of the Spouse/RDP in the 'Spouse/RDP Last Name' field.
1226	WARNING	Spouse/RDP ID Type	The field 'Spouse/RDP ID Type' should not be CaCorp or FEIN.	If the file contains 'Spouse/RDP First Name' or 'Spouse/RDP Last Name' data for the seller, then the 'ID Type' must be SSN, TPID, or ITIN.
1821	ERROR	Income Type	The entries in the fields 'Income Type' contain both domestic and foreign income types.	The 'Income Type' fields must contain only domestic or foreign income types as we list on the Form 1023-S. If you are submitting data for both domestic and foreign income types, you must submit separate files for domestic and foreign.

Error Code	Type	Field	Message	Correction Needed
1921	ERROR	Income Subject to Withholding	The field 'Income Subject to Withholding' contains a zero dollar amount.	Generally, Form 592 is completed when withholding was done on a payment or distribution to a nonresident. Verify that no payment or distribution was made and remove the payee from the file. If payment or distribution was made, then add the income amount.
1922	ERROR	Income Subject to Withholding	<p>The total Income Subject to Withholding amount of [...] exceeds 9,999,999,999.99. Please check the values of that field.</p> <p><b>Example:</b> The total Income Subject to Withholding amount of [10,000,000,000.00] exceeds 9,999,999,999.99. Please check the values of that field.</p>	Verify that all the values in the referenced field are the amounts intended for the file.
2021	ERROR	Amount Withheld	The field 'Amount Withheld' contains a zero dollar amount.	Generally, Form 592 is completed when withholding was done on a payment or distribution to a nonresident. Verify that no tax was withheld and remove the payee from the file. If tax was withheld, then add the tax withheld amount.
2022	ERROR	Amount Withheld	<p>The total Amount Withheld of [...] exceeds 9,999,999,999.99. Please check the values in that field.</p> <p><b>Example:</b> The total Amount Withheld of [10,000,000,000.00] exceeds 9,999,999,999.99. Please check the values of that field.</p>	Verify that all the values in the referenced field are the amounts intended for the file.

Error Code	Type	Field	Message	Correction Needed
2221	ERROR	Parcel Number	Neither the 'Parcel Number' nor the 'Property Address' fields were provided.	The file must contain either the 'Parcel Number' or 'Property Address' for each sale. Add one or the other to the file.
2421	WARNING	Foreign Balance Due	<p>The [...] amount in the 'Foreign Balance Due' field does not match our calculation of [...] and the 'Foreign Balance Due' has been changed to [...].</p> <p><b>Example:</b> The [\$2,000] amount in the 'Foreign Balance Due' field does not match our calculation of [\$1,000] and the 'Foreign Balance Due' has been changed to [\$1,000].</p>	<p>We compared the entry for this field to the amount calculated from our records. Since the amounts do not match, we replaced the entry provided with the amount we calculated based upon our records.</p> <p>Verify your records for the amount and contact us to make corrections.</p>
2521	WARNING	Foreign Overpayment	<p>The [...] amount in the 'Foreign Overpayment' field does not match our calculation of [...] and the 'Foreign Overpayment' has been changed to [...].</p> <p><b>Example:</b> The [\$2,000] amount in the 'Foreign Overpayment' field does not match our calculation of [\$1,000] and the 'Foreign Overpayment' has been changed to [\$1,000].</p>	<p>We compared the entry for this field to the amount calculated from our records. Since the amounts do not match, we replaced the entry provided with the amount we calculated based upon our records.</p> <p>Verify your records for the amount and contact us to make corrections.</p>

Error Code	Type	Field	Message	Correction Needed
2522	ERROR	Foreign Overpayment	The field 'Foreign Overpayment' cannot contain an amount when 'Foreign Balance Due' contains an amount.	The file cannot contain both a 'Foreign Balance Due' and 'Foreign Overpayment.' Verify your records and correct the file as appropriate
2621	WARNING	Foreign Credit to Next Year	<p>The [...] amount in the 'Foreign Credit to Next Year' field exceeds the calculated 'Foreign Overpayment' of [...], and the 'Foreign Credit to Next Year' has been changed to [...].</p> <p><b>Example:</b> The [\$1,000] amount in the 'Foreign Credit to Next Year' field exceeds the calculated 'Foreign Overpayment' of [\$800], and the 'Foreign Credit to Next Year' has been changed to [\$800].</p>	<p>In this example, the system calculated 'Foreign Overpayment' is less than the entry in 'Foreign Credit to Next Year.' As a result, we decreased the 'Foreign Credit to Next Year' to match the available amount we calculated.</p> <p>Verify your records for the amounts and contact us to make corrections.</p>
2622	WARNING	Foreign Credit to Next Year	<p>The calculated 'Foreign Overpayment' amount of [...] exceeds the 'Foreign Credit to Next Year' field of [...], and the 'Foreign Credit to Next Year' has been changed to [...].</p> <p><b>Example:</b> The calculated 'Foreign Overpayment' amount of [\$1,000] exceeds the 'Foreign Credit to Next Year' field of [\$800], and the 'Foreign Credit to Next Year' has been changed to [\$1,000].</p>	<p>In this example, the agent had no 'Foreign Refund' specified in their file and all of their foreign overpayment to be credited to the next year. In this case, we increased the 'Foreign Credit to Next Year' to match the available amount we calculated.</p> <p>Verify your records for the amounts and contact us to make changes.</p>

Error Code	Type	Field	Message	Correction Needed
2623	ERROR	Foreign Credit to Next Year	The field 'Foreign Credit to Next Year' cannot contain an amount when the 'Foreign Balance Due' contains an amount.	If the file contains an entry in 'Foreign Balance Due,' then the file cannot contain an entry in 'Foreign Credit to Next Year' because according to the file, there is not a 'Foreign Overpayment' to allow a credit on the account.
2721	ERROR	Closing Date	The tax year [...] of the 'Closing Date' field is not consistent with the value [...] of the 'Tax Year' field. <b>Example:</b> The tax year [2007] of the 'Closing Date' field is not consistent with the value [2008] of the 'Tax Year' field.	The 'Closing Date' field must be equal to the 'Tax Year' field. Verify the closing date and make sure it matches the tax year.
2722	ERROR	Closing Date	The field 'Closing Date' contains an invalid date [...]. <b>Example:</b> The field 'Closing Date' contains an invalid date [02/31/2007].	The 'Closing Date' field must contain a valid month, day, and year. For example, February contains only 28 days (29 in a leap year). Verify the closing date and change as appropriate.
2723	WARNING	Foreign Refund	The 'Foreign Refund' field of [...] exceeds the calculated 'Foreign Refund' of [...], and the 'Foreign Refund' has been changed to [...]. <b>Example:</b> The 'Foreign Refund' field of [\$1,000] exceeds the calculated 'Foreign Refund' of [\$800], and the 'Foreign Refund' has been changed to [\$800].	In this example, the system calculated 'Foreign Refund' is less than the 'Foreign Refund' specified in the file. The 'Foreign Refund' has been changed to match our calculations. In this example, the agent gets a smaller refund than anticipated. Verify your records for the amounts and contact us to make changes.

Error Code	Type	Field	Message	Correction Needed
2724	WARNING	Foreign Refund	<p>The calculated 'Foreign Refund' amount of [...] exceeds the 'Foreign Refund' field of [...], and the 'Foreign Refund' has been changed to [...].</p> <p><b>Example:</b> The calculated 'Foreign Refund' amount of [\$1,000] exceeds the 'Foreign Refund' field of [\$800], and the 'Foreign Refund' has been changed to [\$1,000].</p>	In this example, the system calculated 'Foreign Refund' is more than the 'Foreign Refund' specified in the file. The 'Foreign Refund' has been changed to match our calculations. In this example, the agent gets a larger refund as a result of our calculations. Verify your records for the amounts and contact us to make changes.
2725	ERROR	Foreign Refund	The field 'Foreign Refund' cannot contain an amount when the 'Foreign Balance Due' contains an amount.	If the file contains an entry in 'Foreign Balance Due,' then the file cannot contain an entry in 'Foreign Refund' because according to the file, there is not a 'Foreign Overpayment' to allow a refund to be issued on the account.
3021	WARNING	Amount Withheld	The field 'Amount Withheld' contains a zero dollar amount. Please verify there was no tax withheld for this seller.	Generally, Form 593 is completed when withholding was done for a seller. Verify that no tax was withheld. If tax was withheld, contact us to fix the error.